App F IX 4

Previous References

1933-34
(Jul)

File No 60-33
Serial Nos 24, 34

Later References
Jul 60-33, 73 75-95, 110
& 239-37-156

General and Revenue Secretariat.

Serial Nos 2

Part B for October 33

SUBJECT

Proposal of the Bangalore City Municipality to levy a tax on advertisements displayed in the City

---

562) To
The Jud Commr B City
through the Dsh
No L2586 of 23.10-33

State that Govt have no objn to the proposal and draft rules for the levy of tax may be submitted to Govt for

10/11/33

Serial No

24 Letter no Cy To 74 dated 30 th Aug 1933 from the municipal commr Bangalore City forwarding for sanction the resolution of the Municipal Council approving the proposal of the Bylaws committee that "Advertisements may be included as one of the items on which Taxes can be levied under Sec 64 (ix) of the new City Municipalities Rgn under clause (xiii) of Sub sec (1) of Sec 64 (ix) of the Bombay City Municipalities Rgn VII of 1933 rules may impose any other tax to the nature and object of which the approval of the Govt should have been obtained prior to the selection contemplated in clause (a) of Sec 65

The Municipal committee have approved the proposal of the commr to adopt the Schedule of charges of Bombay City and it is stated that the revenue expected to be realised under this head is estimated at Rs 1000

Submitted for orders. A tax of this nature is objectionable by a municipality for services rendered by it what 5.9.33 service the mcd is going to do in this respect to the rate-payer is a point for consideration

Please put up the Bombay City Municipal Act for reference

T Library may be asked for two printed copies of the Act

a copy of the Book

8/9 AW The book may be got from the Library after signing the requisition in the personal Ledger

9/9

NOTE—Contn Sheet

(2

L 1099

File No 60 of 1933 | General and Revenue Secretariat

A copy of the Bombay Code (Volume III) containing the Act has been obtained and put up as directed

7

83
15/9/33 AN

The proposal of the MCC is to levy a tax on advertisements displayed in the City, such as Sky signs, aerial posters, hoarding boards and other kinds of advertisement, as in Bombay

In the City of Bombay Municipal Act, 1888, there is provision prohibiting the display of such Sky signs & advertisements, without the written permission of the Commissioner (Secs 328 & 328A) A fee is chargeable for such written permission (Sec 479(4)).

No similar provisions exist in the Mysore City Municipalities Regulation 1933. The MCC therefore propose to levy a tax on advertisements under Sec 64(b)-XIII of the said Regn, and for this purpose they have sought the approval of Govt for the selection of the tax. After Govt accord their approval, actions will have to be taken by the MCC under Sec 65 for framing the necessary rules for the levy of the tax. No sanction can now be given to the levy of the tax & the rates proposed, as requested in the last para of the MC Com's letter.

Recently Govt have approved of

1591/P/33 (3

Serial No

the selection of the pilgrim tax & the marriage tax by the Servis agakam Mcc under the provisions of the Mun' Regn referred to above, and there is perhaps no objection to the proposal of the Bangalore Mcc for the selection of the advertisement tax

DEWAN'S OFFICE 6225 1 - OCT 1933

For favour of remarks

Secy, dawsecn / www Comptr — ATM 21/9

A tax on advertisements may be imposed under sec 64 (6)(xiii) with the previous approval of Govt to the selection of the tax

Secy dgg / with Comptr — ATM 21/9/33

Levy of add taxes in Canal malls

Chief Secy — ATM 21/9

II nd Member — RR 23/9/33 — ATM 23/9

may be app'd It has not seem to be promising from the rev point of view

Mysore Residency 28 SEP 1933 No. L.S.

Mysore Govt — RR 29/9/33 — ATM 1/10

Dewan — SJN 28/9

Contn Sheet

WD 70—GBPM—60 000—13 8 3

1-10-33

"C S"
Confidential Case

RR 2/10/33

File No | of 193 | General and Revenue Secretariat

(4)

For Disposal by Circulation

No C 81

1933-34

7

GENERAL AND REVENUE SECRETARIAT

Council Matter

Subject

Proposal of the Bangalore City Municipality to levy a tax on advertisements displayed in the City.

Circulated to the Members of Council

By Order,

R. Rankin

2nd October 1933.

Chief Secretary to Government

591/3/10

First Member of Council

bg 3/10/33

261/28/+

Second Member of Council

£10 4/10

For favour of Final Note.

Second Member.)

2023/5/+/33

RG 5-10-33

81 (5)

App F III—2]

General and Revenue Secretariat	File No	of 192

Serial No

Final Note signed by the member is placed below.

DEWAN'S OFFICE
2357
5 - OCT 1933

Hon
6/X/33

Submission Note put up.

Dewan)

RG
7/10/33

JM
9-10-33

Note—Contn Sheet

WD 066—GPB—30,000—26 7-29

Final Note by the Second Member of Council.

Subject:—

Proposal of the Bangalore City Municipality to levy a tax on advertisements displayed in the City.

The Bangalore City Municipal Council has submitted a scheme for the imposition of a fee for advertisements displayed in the City such as sky-signs, Aerial posters, and huge boards and other similar kinds of advertisements and has sought the approval of Government to the levy of the tax. The Dewan and the First Member of Council have agreed to this proposal and it may be graciously approved.

MEMBER OF COUNCIL.

Camp Mysore,
6th October 1933.

Submitted to His Highness.

I submit herewith a Final Note by the Second *Member of Council* on the proposal of the Bangalore City Municipality to levy a tax on advertisements displayed in the City,

for His Highness' gracious approval

Mirza M. Ismail

Dewan

Bangalore,
9th October 1933

General and Revenue
Secretariat

1099/P

C81

Proposal of the Bangalore City Municipality to levy a tax on advertisements displayed in the City.

( )

31 All urgent or confidential files returned with His Highness orders may in the absence of instructions or indications to the contrary be ordinarily circulated to the Members of Council for perusal after the issue of orders

33 The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members

34 In all other cases the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders

Circulated to Members of Council for perusal of His Highness' orders before/after issue of orders (*Vide Rules* 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure)

R Rafiq
Chief Secretary to Government

Through the Secretary to Government

Department

2108/12/10

FIRST MEMBER OF COUNCIL 13/10/10

2157/12/10

SECOND MEMBER OF COUNCIL 13/10

L.S.G

NOTE —Contn sheet book Book not received by 4th February 1910

14/10/10. Please enquire 14/10

Record of Cases submitted for the Orders of
His Highness the Maharaja

Subject.

Proposal of the Bangalore City Municipality to levy a tax on advertise ments displayed in the City.

C Sec 1
12-10-33

176

Order

~~KRW~~
11/10/33

L 1099

General and Revenue Secretariat | Jul File No 60 of 1933 | [App: F III—2

Serial No	
	Submitted with a draft for approval (subject 83 16/10/33 140-32-81-7 relating to the levy of pilgrim tax in Seringapatam Municipality as put up) Madras—Mofussil and Chief Secs)
34	Issued vide 2586 of 23/10/33 to inform Bangalore City State will have no objection to the proposal and requests them to follow the procedure prescribed in respect of the draft rules before submitting the same to Govt

TYPING SECTION 19 OCT 1933 ENL & REV SECT

NOTE—Contn Sheet

File No

of 193

MR 60-33-24

No G To 74/Enc 6

CITY MUNICIPAL OFFICE,

Bangalore City Dated 23rd August 1933

30

1099

From

P H Krishna Rau, Esq, M A,
Municipal Commissioner
Bangalore City

GEN & REV SECTT
1 SEPT 1933
L & G BRANCH

To

R. Ranga Rao, Esq, B A, B L,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

Sir,

I have the honour to state that in order to augment the resources of the Municipality, I submitted a memo to the Council that a fee may be levied for advertisements displayed in the city such as sky signs, aerial posters and huge boards and other kinds of advertisement, as per schedule of charges of the Bombay City (copy enclosed for reference) This was referred to the Managing Committee, who in their meeting held on 2-2-1933 approved the levy of the fees

The opinion of the Managing Committee was placed before the Council in their meeting held on 4-3-1933 and the matter was referred to the Bye Law Committee for framing necessary rules

The Bye Law Committee in their meeting held on 13-7-1933 resolved that in the opinion of the Committee, it is only by levying a tax on advertisements, that advertisements of all kinds can be made liable to the payment of a fee or tax and that it is necessary to take the approval of Government under Section 59(b)(xiii) of the Old Municipal Regulation

This resolution of the Bye Law Committee came up before the Council in their meeting held on 14-8-1933 and was approved

Copies of my note dated 4-2-1932, the Managing Committe resolution dated 2-2-1933, council resolutions dated 4th March and 14th August 1933 and Bye Law Committee resolution dated 13-7-1933 are enclosed for favour of information of Government

I request you to kindly obtain sanction of Government for the levy of the tax as per schedule of charges that are --

are current in B

I have the

Your most obedient ser

Municipal Commissioner.

Memo.

Forwarded with compliments.

Honorary President

vvk 2.

adjourned
Proceedings of the/Ordinary General Meeting of the City Municipal Council, dated 14th Aug. 33.

Present.- B.K.Garudachar, Esq., (Honorary President).

Councillors.-

1. Mr. W.H.Hanumanthappa
2. Mr. A.T.Bhashyam Iyengar
3. Mr. Kamalal Thivari
4. Mr. Hoskote Bhadrappa
5. Mr. Y.H.Venkataramanappa
6. Mr. B.S.Shankarappa Setty
7. Mr. B.L.Byanna
8. Mr. C.N.Narasinga Rao
9. Mr. K.Srikantiah
10. " M.P.Somasekhara Rao
11. " Khaja Md. Khader Sheriff
12. " B.D.Naidu
13. Dr. M.Royan
14. " Mohamed Hussain
15. Sri Srirangamma

Absent.-
Messrs.-

1. S.K.Venkataranga Iyengar
2. P.Subbarama Chetty
3. Belur Srinivasa Iyengar
4. D.Venkataramanappa
5. S.Venkatapathiah
6. N.Balakrishnaiya
7. S.V.Srinivasa Setty
8. Abdul Majid
9. O.S.Nasrulla Sheriff
10. B.Kempanna
11. Thangavelu Pillay
12. V.Sunderamurti
13. Dr.D.Gopalakrishna Rao
14. Dr.D.S.Ramachandra Rao

Subject No.- 18 - To consider the opinion of the Bye Law Committee meeting dated 13-7-1933 that sanction of Government must be first obtained for including "Advertisements" as one of the items for taxation and that the question of levying fees and framing of rules may be considered thereafter

Resolution - APPROVED

Sd B K Garudachar,
Honorary President

"Copy."

Municipal Commissioner

vvk 1

Proceedings of the ordinary general meeting of the City Municipal Council held on Saturday the 4th March 1933.

Present.- B.K.Garudachar, Esq.,Hon:President.

---

1. Mr. S.K.Venkatarangiengar
2. Mr. W.H.Hanumanthappa
3. Mr. P. Subbarama Chetty
4. Mr. Ramalal Thiwari
5. Mr. Hoskote Bhadrappa
6. Mr. Y.H.Venkataramanappa
7. Mr. D.Venkataramanappa
8. Mr. B.L.Byanna
9. Mr. C.M.Narasinga Rao
10. Mr. K.Srikantaiya
11. Mr. M.P.Somasekhara Rao
12. Mr. B.D.Naidu
13. Mr. V. Sunderamurthi
14. Mr. O.S.Nasrulla Sheriff
15. Dr. M.Royan
16. Dr. D.Gopalakrishna Rao
17. Mr. B. Kempanna
18. Mr. Thangavelu Pillai
19. [illegible] Sri Srirangamma
20. Mr. Abdul Majeed
21. Mr. Khaja Md. Khader Sheriff.

Absent.-

1. Mr. Belur Srinivasaiengar
2. Mr. K.T.Bhashyam Iyengar
3. Mr. B.S.Shankarappa Setty
4. Dr. D.S.Ramachandra Rao
5. Mr S.Venkatapathiah
6. Mr. N.Balakrishnaiya
7. Mr. S.V.Srinivasa Setty
8. Mr. Mahamed Hussain.

Subject No. 15.- To approve the opinion of the Managing Committee meeting dated 2nd February 1933 approving the levy of the fees proposed by the Commissioner on advertisements displayed within the Municipal limits.

Resolution - Approved and referred to the Bye Law Committee for framing necessary rules

Sd.B.K.Garudachar,
Hon President.

"Copy."

Municipal Commissioner

vvk 1.

[illegible]

Proceedings of the Managing Committee meeting held on 2-2-1933

****

Subject No.10.- To consider Municipal Commissioner's Memo. dated 4-2-1932 in the matter of levying a fee on advertisements displayed within the Municipal limits

Resolution.- Approved. The fee proposed by the Commissioner may be levied.

Sd B.Kempanna,
Chairman, Managing Committee.

"Copy."

Municipal Commissioner

vvk.1.

City Municipal Office,

BANGALORE 4th February 1932.

*****

Memo.

At present sky signs, aerial posters, huge boards and other advertisements are being indiscriminately displayed in all parts of the city, thereby causing obstruction to traffic and disfiguring the streets and public places. With a view to regulate this, necessary literature was collectec from other Municipalities and the rules regarding it in force in the Bombay City and the Coonoor Municipality are herewith put up

The schedule of charges of the Bombay City may be adopted here also. The revenue expected to be realised under this head is estimated to be at least Rs.1,000

Necessary action will be taken under Section 59 of the Mysore Municipal Regulation

Sd P.H.Krishna Rau,

Municipal Commissioner

"Copy."

Municipal Commissioner.

vvk.1.

THE CITY OF BOMBAY

MUNICIPAL ACT, 1888.

***

Regulations as to skysigns.-

Section 328.- (1) No person shall, without the written permission of the Commissioner, erect, fix or retain any skysign, whether now existing or not, and no such written permission shall be granted, or renewed, for any period exceeding two years from the date of each such permission or renewal:-

Provided that in any of the following cases a written permission or renewal by the Commissioner under this Section shall become void, viz.,

(a) If any addition to the skysign be made except for the purpose of making it secure under the direction of the Municipal Executive Engineer:

(b) If any change be made in the skysign, or any part thereof:

(c) If the skysign or any part thereof fall either through accident, decay or any other cause:

(d) If any addition or alteration be made to or in the building of structure upon or over which the sky sign is erected, fixed or retained, if such addition or alteration involves the disturbance of the skysign or any part thereof:

(e) If the building or structure upon or over which the skysign is erected, fixed or retained become unoccupied or be demolished or destroyed.

(2) Where any skysign shall be erected, fixed or retained after the enactment of this Section upon or over any land, building or structure, save and except as permitted as hereinbefore provided, the owner or person in occupation of such land, building or structure shall be deemed to be the person who has erected, fixed or retained such skysign in contravention of the provisions of this Section unless he proves that such contravention was committed by a person not in his employment or under his control or was committed without his connivance.

(3) If any skysign be erected, fixed or retained contrary to the provisions of this Section or after permission for the erection, fixing or retention thereof for any period shall have expired or become void, the Commissioner may, by written notice, require the owner or occupier of the land, building or structure upon or over which the skysign is erected, fixed or retained, to take down and remove such skysign.

The expression "skysign" shall in this Section mean any word, letter, model, sign, device, or representation in the nature of an advertisement, announcement or direction, supported on or attached to any post, pole, standard, framework or other support wholly or in part upon or over any land, building, or structure which, or any part of which skysign, shall be visible against the sky from some point in any street and includes all and every part of any such post, pole standard frame work, or other support The expression "skysign" shall also include any balloon, parachute, or other similar device employed wholly or in part for the purpose of any advertisement, announcement or direction upon or over any land, building or structure or upon or over any street, but shall not include ---

(a) any flagstaff, pole, vane or weathercock, unless adapted or used wholly or in part for the purpose of any advertisement, announcement or direction,

(b) any sign, or any board, frame or other contrivance securely fixed to or on the top of the wall or parapet of any building, or on the cornice or blocking course of any wall, or to the ridge of a roof,

Provided that such board, frame or other contrivance be of one continuous face and not open work, and do not extend in height more than three feet above any part of the wall, parapet or ride to, against, or on which it is fixed or supported,

(c) any word, letter, model, sign, device, or

or representation as aforesaid, relating exclusively to the business of a railway company, and placed wholly upon or over any railway, railway station, yard, platform or station approach belonging to a railway company, and so placed that it cannot fall into any street or public place;

(d) any notice of land or buildings to be sold or let, placed upon such land or buildings.

egulation nd control f adver- isements.-

Section 328A.- (1) No person shall, without the written permission of the Commissioner erect, exhibit, fix or retain any advertisement whether now existing or not, upon any land, building, wall, hoarding or structure,

Provided always that such permission shall not be necessary in respect of any advertisement which is not an illuminated advertisement nor a skysign and which -------

(a) is exhibited within the window of any building,

(b) relates to the trade or business carried on within the land or building upon which such advertisement is exhibited, or to any sale or letting of such land or building or any effects therein or to any sale entertainment or meeting to be held upon or in the same,

(c) relates to the business of any railway company;

(d) is exhibited within any railway station or upon any wall or other property of a railway company, except any portion of the surface of such wall or property fronting any street

Provided also that such permission shall not be necessary for a period of five years after the enactment of this Section in respect of advertisements upon a site which was occupied by advertisements on the first day of the month of September One Thousand Nine Hundred and Nineteen

(2) Where any advertisement shall be erected, exhibited, fixed or retained after three months from the --

from the enactments of this Section upon any land, building, wall, hoarding or structure save and except as permitted or exempted from permission as hereinbefore provided, the owner or person in occupation of such land, building, wall, hoarding or structure, shall be deemed to be the person who has erected, exhibited, fixed or retained such advertisement in contravention of the provisions of this Section, unless he proves that such contravention was committed by a person not in his employment or under his control, or was committed without his connivance.

(3) If any advertisement be erected, exhibited, fixed or retained, contrary to the ~~provisions~~ provisions of this Section after the written permission for the erection, exhibition, fixing or retention thereof for any period shall have expired or become void, the Commissioner may, by notice in writing, require the owner or occupier of the land, building, wall, hoarding or structure upon which the same is erected, exhibited, fixed or retained, to take down or remove such advertisement.

(4) The word "structure" in this Section shall include any moveable board on wheels used ~~primary~~ primarily as an advertisement or an advertising medium.

Amendment of Section 328A of - Bombay Act, III of 1888.

In Section 328A of the said Act------

(a) to clause (b) of the first proviso to subsection (1), the following shall be added, namely,--

or to the trade or business carried on by the owner of any tram car, omnibus, or other vehicle upon which such advertisement is exhibited," a n d

(b) in sub-section (4) for the words "any moveable board on ~~wch~~ wheels," the words "a tram-car , omnibus, and any other vehicle and any moveable board" shall be substituted.

Copy.

Municipal Commissioner.

Appendix F G—1]

SUBJECT

Section nil

File No 60 - 33

Serial No 34

Diary No of letter replied to £ 1099

No L 2586

To

The municipal Commr

Bangalore city

(thro Govt)

General and Revenue Secretariat

(nil)

the *193*

Date of issue 23 10 33

Signed by Mr A S Rau

Sir

With reference to your letter - no 4 To 74/ dated 30/8/33 forwarding for sanction the resolution of the meeting approving the proposal of the Bylaw Committee that displayed in the City hoardings sky signs & Advertisements, may be included as one of the items on which taxes can be levied under sec 64 of the ~~city~~ Municipalities Regn 1933, I am directed to state that Government have no objection to the pro

List of enclosures

Copied by

Examined by

proposal But before they accord sanction to the levy gift tax, the ~~formalities required~~ procedure prescribed in section 65 of the Rgn have to be followed and the draft rules for the levy gift tax submitted for the orders of Govt, with the objections, if any received from the inhabitants.

Thanks

RJ
19/10

Now 16/10 Chief Secy to Govt
AY

Exhibit

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 2586 / Mle 60-33-3 Dated, Bangalore, 21st October 1933. 23rd

From

The *Chief Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Municipal Commissioner, Bangalore City.

(Through the President, Bangalore City Municipal Council)

Sir,

With reference to your letter No.G.To.74/dated 30th August 1933 forwarding for sanction the resolution of the Municipal Council approving the proposal of the Bye-law Committee that " Advertise--ments" displayed in the City such as sky signs etc, may be included as one of the items on which taxes can be levied under Section 64 of the City Municipalities Regulation 1933, I am directed to state that Government have no objection to the proposal. But before they accord sanction to the levy of the tax, the procedure prescribed in section 65 of the Regulation have to be followed and the draft rules for the levy of the tax submitted for the orders of Government, with the objections, if any, received from the inhabitants.

I have the honour to be,

Sir,

Your most obedient servant,

Asubba Rao

For Chief Secretary to Government.

mk.2